

September 27, 2016

Dear Intern of the Year Committee:

My internship at the City of Amarillo has been an extraordinary experience that has made me grow as an individual. Being able to connect all that I have learned in the classroom to real life situations finally makes sense. It is one thing to study a subject and another thing to get hands on experience. Being Hispanic, coming from a small town, and working for a government entity has to be at the top of my list of accomplishments. I would have never thought three years ago when I came to WT that I would be working on my masters degree and making the connections I am making today. This internship was the beginning of my career as an accountant.

When I first started in the classroom learning accounting concepts I always thought "am i even going to be using this in a job one day". It made me nervous to think if I was going to even remember all that I learned from year one all the way to year four of college. As soon as I started the internship from day one I was using many concepts that I learned; for example, my debits and credits, I caught myself making t-charts for the accounts I was working on to see what their normal side was. When I got to use what I learned in the classroom in my daily tasks, I found myself feeling accomplished for remembering and utilizing everything.

The work itself that I did was very interesting. I found myself feeling excited to go in the mornings to see what I had to do for the day. My favorite assignment was to prepare bank reconciliations. It was a job that took the entire day because of the number of accounts that had to be done and also because some accounts are not very pretty to work with. When I say accounts aren't pretty I mean they can get complicated and confusing in a single transaction. There are accounts that overlap and transfers are being made daily from one account to another. But all this complicated mess is what has made it so fun and enlightening. I liked the challenge of finding the answers I was looking for and balancing the bank reconciliations.

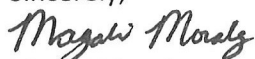
When it comes to my contributions to those around me I have tried to be involved as much as I can. I was part of C.A.M.P.O.S. my freshman and sophomore year as a member and as the treasurer. This involved me going out to volunteer around the area. Community service projects included; helping the Wesley

Community Center with their events, the Ronald McDonald house, Amarillo's Habitat for Humanity, and around campus like for Work-A-Thon. Unfortunately, this organization was shut down due to lack of funding for the university. I found a second home in Enactus. This involved helping out at the Detention Center in Amarillo, Patsy's Place-a refugee home for women after being released from prison, and as well as on campus commitments. This semester as part of being the Treasurer for Gamma Beta Phi, I have volunteered as the Amarillo Food Bank, will be participating in Work-A-Thon for the 4th year in a row, and will continue to put my contribution to help those around me.

My future goals include graduating from WT with my masters in Accounting and passing my CPA exam. I am currently working for the city as an intern as I continue to learn new things. I reached my one year mark at the end of June. I hope to continue working for them as I have found an interest for governmental accounting. I am currently taking governmental accounting as a graduate course and I find it fascinating to see how I have that experience to connect to the concepts I am learning in my class. I hope that by the time I graduate from WT, and if a position is available, I can continue to work for the City of Amarillo but as a full time employee.

This past spring semester at WT, I was honored to be nominated in *Who's Who Among Students in American Universities & Colleges*. This award recognizes outstanding academic achievement and student leadership. Getting recognized at the university banquet was such an honorable and amazing experience. My entire family was proud and that just made the whole experience even better. Being the first member of my family to attend a university and attaining a master's degree has set the bar high in aspirations. Aspirations of those much like me, that they come from a family where English is not spoken in the home; a home that by socioeconomic standards is low income. Aspiration of becoming anything that they set their minds to be, I've become that example in that with hard work and perseverance, anything is possible. I am forever grateful to be a Hispanic and even more grateful to be able to represent my race as a proud successful Accountant.

Sincerely,


Magali Moralez

September 29, 2016

Dear Intern of the Year Committee:

It is my honor to support the nomination of Ms. Magali Morales for the WTAMU 2015-16 Intern of the Year. As an accounting professor, the administrator for the Master of Professional Accounting program and an advisor for Mortar Board I have had the pleasure of interacting with Ms. Morales extensively for the past two years.

Ms. Morales's academic performance is exceptional as evidenced by her 3.803 GPA. In addition she has received multiple scholarships and been inducted into two honor societies. Magali made an A in my Federal Accounting for Income Tax I course. Not very many people make this grade in my course.

Accounting students are very comfortable with debits and credits, but are surprised that my class is about tax law – not about recording and communicating the results of a company's operations. Most students have a difficult time with the massive amount of tax law that we attempt to summarize and simplify to the point that the student can effectively assist their future clients with tax compliance and planning. Ms. Morales did an excellent job in the class and will do the same for her future clients or employers.

A list of her achievements would be redundant as Ms. Morales's resume' clearly highlights her accomplishments. However additional activities not mentioned on the resume' include volunteer work in Amarillo such as the Food Bank, Youth Detention Center helping young people with homework and Patsy's Place helping women just out of jail to build business work ethics and resumes.

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In addition to her impressive academic history, Ms. Morales is a member of Enactus, the Accounting and Finance Association and CAMPOS. These activities and her volunteer activities consume much of her time, but this does not prevent her from being an excellent student and an excellent intern.

In addition to my interaction with Magali in class, I am also her advisor for the Master of Professional Accounting Program and for Mortar Board. As with her academic performance, she is always prepared to work diligently and either independently or in groups. She is willing and able to lead, assist, or participate in whatever role will best suit the needs of the whole. Many students prefer to shy away from involvement, but Ms. Morales is self-assured and decisive without being impolite or arrogant. She is well-informed and discerning, without being disrespectful or overconfident.

Magali Morales is an outstanding young woman with outstanding academic standards, character and achievements. She is very deserving of this honor and will represent herself and West Texas A&M extremely well.

Please contact me if I can be of further assistance.

Sincerely,



Regents Professor and McCray Professor of Business
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CITY OF AMARILLO

September 29, 2016

Dear Intern of the Year Committee:

Magali has been an intern in the Accounting Department for the City of Amarillo for over a year. During her time with the City she has been assigned specific projects and has been instrumental in assisting other accountants with their duties. Work-related duties include assisting the cashiers and reviewing the daily cash reports to reconcile daily cash deposits to receipts. This not only taught her an accounting skill of giving assurance to the posting accuracy, but also helped her get an understanding of governmental accounting and the relationship between various funds. Magali assisted the banking accountant by helping with cleared checks from our general fund bank account. Approximately 2000 checks are written out of this account each month so the process of clearing those checks in our system can be time consuming and attention to detail is very important and must be accurate. To further her exposure to accounting functions Magali has been given the responsible for doing thirty-five bank account reconciliations monthly. These are small accounts some of which do not have much activity but it is still important in maintaining accurate bank balances. Magali is not only responsible for the reconciliation but the research involved in determining what certain items are and what is needed in order to get them to clear out or corrected. Once the reconciliations are done they are reviewed by the Assistant City Auditor and any questions must be resolved through the review. All accountants are expected to be able to answer questions and this is an important tool in learning accounting. Magali has been able to complete these reconciliations timely and she has been able to produce accurate reconciliations as verified through the review process. The transition of assisting the banking accountant to being held responsible for the thirty-five bank reconciliations has been a challenge for her but has helped her grow in her understanding not only of accounting in general, but in governmental accounting. The task requires knowledge of not only the various bank accounts within the City, but the accounting software and the ability to use it for research as well as an understanding of the use of transfers between various accounts. The challenge in reconciling accounts is being able to do the research to determine where the money may have been deposited or the receipt has been posted and determining what needs to be done to correct. Now that Magali has been able to reconcile the smaller accounts timely and accurately she is now

assisting with the general fund bank account which is proving to be more of a challenge. Because of the number of transactions that go through this account each month the reconciliation process is demanding and without attention to detail can be very challenging. The general fund bank account has approximately 1500 deposits or credits each month and 200 additional debits other than the thousands of cleared checks.

Other work-related responsibilities are making selected journal entries to post interest on bank accounts and fund transfers for the health and flex plans. Magali also makes the entry to post the City's ATM activity and calculating the surcharge amount the City expects to receive from the ATM activity.

While reviewing the daily Cash reports and researching the items in question she has been able to assist the cashier responsible for the reports with suggestions on how to show items so they are better explained on the reports.

Magali has been a great asset to the department. She is great at questioning items when they do not agree or balance and has been very helpful in helping the cashiers with some of their questions and has been able to help with the cash receipt reconciliations. Magali has been able to prioritize her work and produces good quality work. She has been eager to try anything that is has been given to her and during each new task she questions the duty sufficiently to get the answers she needs.

Magali is very involved at the University level gaining recognition through several scholarships and awards. She is also active in University organizations and is involved in the community by volunteering in several non-profits in the Amarillo and Canyon area.

Overall Magali has been a great person to work with. She is always eager to take on new responsibilities and maintains a positive attitude throughout. It appears with each new task assigned to her that her confidence and ability to perform the tasks improves and her co-workers have come to respect her. I see her to continue to grow in the Accounting field and will do well in her future career.

Sincerely ,

Valerie Kulbert
City Auditor
City of Amarillo